



Nebraska Refund Claim for Documentary Stamp Tax

• Attach a copy of the recorded deed
• Read instructions on reverse side

FORM
53

County Recorded	Date Recorded	Legal Description
Deed Book	Deed Page	

REGISTER OF DEEDS' NAME AND MAILING ADDRESS			CLAIMANT'S NAME AND MAILING ADDRESS		
Name			Name		
Street or Other Mailing Address			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code

1 Total amount of documentary stamp tax originally paid	1	\$	
2 Corrected amount of documentary stamp tax claimed due	2		
3 Net amount of documentary stamp tax refund claimed (line 1 minus line 2)	3	\$	

BASIS FOR REFUND CLAIM OF DOCUMENTARY STAMP TAX

Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is correct and complete. I certify that I have borne the ultimate financial responsibility for the payment of the amount stated above and I was not reimbursed or credited in any manner.

**sign
here**

Signature of Claimant

Title

Date

Telephone

FOR COUNTY REGISTER OF DEEDS RECOMMENDATION ONLY

<input type="checkbox"/> APPROVAL RECOMMENDED	COMMENTS: _____
<input type="checkbox"/> DISAPPROVAL RECOMMENDED	_____
<input type="checkbox"/> APPROVAL AS REVISED RECOMMENDED, SEE COMMENTS	_____

Date Received by Register of Deeds

Register of Deeds

Date

FOR NEBRASKA DEPARTMENT OF REVENUE USE ONLY

<input type="checkbox"/> APPROVED	COMMENTS: _____
<input type="checkbox"/> DISAPPROVED	_____
<input type="checkbox"/> APPROVED AS REVISED, SEE COMMENTS	_____

Date Received by Revenue

Authorized Signature

Date

**A COPY OF THE CHECK OR OTHER PROOF OF PAYMENT MUST BE ATTACHED TO THIS CLAIM
TO BE FILED WITH THE COUNTY REGISTER OF DEEDS**

INSTRUCTIONS

WHO MAY FILE. Any person paying the documentary stamp tax imposed by section 76-901 may claim a refund if the payment of such tax was (1) the result of a misunderstanding or honest mistake of the taxpayer, (2) the result of a clerical error on the part of the register of deeds or the taxpayer, or (3) invalid for any reason.

WHEN TO FILE. A claim for refund of documentary stamp tax must be made within two years of payment of such tax. A written claim, including a copy of the recorded deed or other proof of payment, must be made on the form prescribed by the State Tax Commissioner. If the claim for refund is based upon an exemption enumerated in Nebraska Department of Revenue Regulation 52-3, the paragraph number of the exemption should be stated and copies of any supporting documents should be attached to this form.

WHERE TO FILE. The taxpayer shall file in the office of the register of deeds of the county in which the tax was paid.

COUNTY REGISTER OF DEEDS AND STATE TAX COMMISSIONER PROCEDURES FOR REVIEW OF REFUND CLAIM. The register of deeds shall, within 30 days after such filing, make a recommendation of approval, approval as revised, or disapproval and forward all copies of the recommendation together with all copies of the claim, Real Estate Transfer Statement, Form 521, and evidence

filed to the State Tax Commissioner. Within 30 days after the forwarding of such recommendation, the State Tax Commissioner shall, upon consideration of the recommendation of the register of deeds and the claim and evidence filed by the taxpayer, render his or her decision approving or disapproving the claim for a refund in whole or in part. A copy of the decision of the State Tax Commissioner shall be forwarded to the register of deeds and to the last-known address of the taxpayer by certified mail within ten days after the decision is rendered. Upon approval by the State Tax Commissioner of a refund for all or a portion of the documentary stamp tax paid, the register of deeds is authorized to make such refund from the currently collected documentary stamp tax funds presently in the office of the register of deeds.

APPEAL PROCEDURE. A taxpayer denied a refund under this section, in whole or in part, may appeal the decision of the State Tax Commissioner within 30 days to the district court of the county in which the action is taken.

SPECIFIC LINE INSTRUCTIONS

LINE 1. Show the total amount of documentary stamp tax originally paid by the claimant. Substantiate this amount by attachment of the recorded deed if one filed, and in addition, proof of payment such as copies of receipts or canceled checks.

LINE 2. Show the total corrected amount of documentary stamp tax claimed due (if zero, enter zero). Give the basis for the claim in the area provided and attach any additional supporting documents substantiating the claim.